

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No.213, CUTTACK, WEDNESDAY, JANUARY 22, 2025/ MAGHA 2, 1946

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## FINANCE DEPARTMENT

### NOTIFICATION

The 21st January, 2025

**S.R.O.No.103/2025** — In exercise of the powers conferred by sub-section (5) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 19893-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1149 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 311/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No.29592-FIN-CT1-TAX-0005-2023, dated the 20th October, 2023, published in the Extraordinary issue No. 2437 of the *Odisha Gazette*, dated the 20th October, 2023 bearing **S.R.O. No. 732/2023**, namely:—

1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely:—

“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1143 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 305/2017**”.

2. This notification shall come into force with effect from 1st day of April, 2025.

[No.2273—FIN-CT1-TAX-0001/2025]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government